

EXHIBIT 45

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

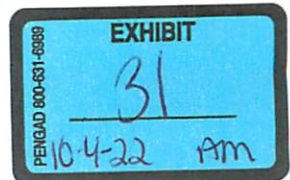
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5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

07/31/13	07/25/13	6 13	Shawn McCormack	40	190	7.00	1,330.00	2110	B H T:
		40	Shawn McCormack			22.00	4,180.00		
07/31/13	07/25/13	6 13	Randall Franzen	83	250	8.00	2,000.00	1992	B H T:
			go to NY and do an interim visit meet with Mike John Steve and SR						
		83	Randall Franzen			8.00	2,000.00		
			INTSER Rev. Ledger & Schedules			30.00	6,180.00		
06/30/13	05/29/13	6 20	VINCENT BUCOLO	135	100	11.00	1,100.00	992869	B H T:
		135	VINCENT BUCOLO			11.00	1,100.00		
07/31/13	07/24/13	6 20	DAVID KUMOR	136	100	8.20	820.00	1084	B H T:
			SERVICE						
07/31/13	07/25/13	6 20	DAVID KUMOR	136	100	10.50	1,050.00	1085	B H T:
			SERVICE!!						
		136	DAVID KUMOR			18.70	1,870.00		
07/31/13	07/24/13	6 20	MIKE CORRIGAN	138	75	7.00	525.00	429	B H T:
			Business Trip to Queens, NY vsiting clients of Hyundai, Toyota, Nissan, Subaru checking Inventory Services and open RO's, and closing out the Register then reporting our services.						
08/31/13	08/05/13	6 20	MIKE CORRIGAN	138	75	1.00	75.00	4238	B H T:
			STAR Toyota and Nissan Service/Parts Report leeter editing the mistakes Dave wrote down and evaluating the letter.						
		138	MIKE CORRIGAN			8.00	600.00		
			INTSER Service Dept Analysis			37.70	3,570.00		
07/31/13	07/26/13	6 39	MIKE CORRIGAN	138	75	2.00	150.00	433	B H T:
			Made a excel document for STAR Autodealerships with the Inventory total and open/close date.						
		138	MIKE CORRIGAN			2.00	150.00		
			INTSER Other Services USE MEMO			2.00	150.00		
05/31/13	05/20/13	6 60	VINCENT BUCOLO	135	100	10.00	1,000.00	992066	B H T:
		135	VINCENT BUCOLO			10.00	1,000.00		
			INTSER Income Tax Project & Ex			10.00	1,000.00		
11/30/12	11/13/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966771	B H T:
11/30/12	11/14/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966772	B H T:
11/30/12	11/15/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966773	B H T:

14 Oct 2013 19:48 DWIP SORT ON CLIENT ID 5266 / PAGE: 71



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 SORT ON CLIENT ID * SELECTED CLIENTS

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5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
11/30/12	11/16/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966774	B H T:
		40	Shawn McCormack			28.00	5,320.00		
			INTSER Tax Planning			28.00	5,320.00		
11/30/12	11/13/12	6 84	DOROTHEA BURCH	132	50	0.20	10.00	967160	B H T:
			fax bills to Star/per Randy						
		132	DOROTHEA BURCH			0.20	10.00		
06/30/13	05/30/13	6 84	Shawn McCormack	40	190	2.00	380.00	993719	B H T:
		40	Shawn McCormack			2.00	380.00		
01/31/13	01/08/13	6 84	Betteann Norris	63	75	0.20	15.00	971419	B H T:
			eng letter 2012						
		63	Betteann Norris			0.20	15.00		
			INTSER Letters to Client, Prep			2.40	405.00		
07/31/13	07/23/13	6 91	VINCENT BUCOLO	135	100	0.50	50.00	399	B H T:
			going over what to do at service and explaining interims to mike						
		135	VINCENT BUCOLO			0.50	50.00		
			INTSER Staff Training			0.50	50.00		
08/31/13	07/30/13	6 99	VINCENT BUCOLO	135	100	0.60	60.00	1780	B H T:
			letter						
		135	VINCENT BUCOLO			0.60	60.00		
07/31/13	07/26/13	6 99	DAVID KUMOR	136	100	2.10	210.00	1086	B H T:
			TPYING UP SERVICE LETTER						
08/31/13	07/29/13	6 99	DAVID KUMOR	136	100	1.70	170.00	1796	B H T:
			MORE LETTER STUFF!						
08/31/13	08/01/13	6 99	DAVID KUMOR	136	100	0.30	30.00	1812	B H T:
			GOING OVER SERVICE LETTER WITH MIKE						
08/31/13	08/02/13	6 99	DAVID KUMOR	136	100	2.60	260.00	1814	B H T:
			REVIEWING MIKES LETTER						
			ADDING IN PENDING AMOUNTS						
08/31/13	08/06/13	6 99	DAVID KUMOR	136	100	0.30	30.00	3261	B H T:
			GOING OVER MIKE CHANGES						
		136	DAVID KUMOR			7.00	700.00		
07/31/13	07/26/13	6 99	MIKE CORRIGAN	138	75	4.00	300.00	431	B H T:
			Typed up a service report on the services David and I did in Queens, NY for STAR. Included in the document was Parts and Services and Register for Chrysler, Hyundai, Dodge, Toyota, Subaru.						

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5266 /

PAGE: 72

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Voynow, Bayard, Whyte and Company, LLP
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5267 /		GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56		
STAR TOYOTA/							VIVIAN	718-279-1800	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
07/31/13	07/25/13	6 13	Bob Seibel	75	190	7.00	1,330.00	520	B H T:
			Interim visit.						
			75	Bob Seibel		7.00	1,330.00		
06/30/13	05/29/13	6 13	Randall Franzen	83	250	2.00	500.00	995690	B H T:
			go to NY and do interim visit						
07/31/13	07/24/13	6 13	Randall Franzen	83	250	8.00	2,000.00	1991	B H T:
			go to NY and do an interim visit						
			83	Randall Franzen		10.00	2,500.00		
			INTSER Rev. Ledger & Schedules				17.00	3,830.00	
05/31/13	05/20/13	6 20	DAVID KUMOR	136	100	10.00	1,000.00	991763	B H T:
			STAR SERVICE AND PARTS						
			136	DAVID KUMOR		10.00	1,000.00		
07/31/13	07/25/13	6 20	MIKE CORRIGAN	138	75	7.00	525.00	430	B H T:
			Business Trip to Queens, NY visiting clients of Hyundai, Toyota, Nissan, Subaru checking Inventory Services and open RO's, and closing out the register then Reporting our services						
08/31/13	07/31/13	6 20	MIKE CORRIGAN	138	75	1.50	112.50	1827	B H T:
			Finished the Service and Parts Report for STAR Nissan, Toyota, Chrysler, Hyundai, ans Subaru.						
08/31/13	08/01/13	6 20	MIKE CORRIGAN	138	75	1.00	75.00	1830	B H T:
			Needed an Pending Inventory total from Nissan and Toyota from each grouped customer to add to the service and parts report.						
08/31/13	08/01/13	6 20	MIKE CORRIGAN	138	75	2.00	150.00	1828	B H T:
			Made the last minute corrections to the STAR service and parts report, and then dropped it off to Dave Kumor.						
08/31/13	08/02/13	6 20	MIKE CORRIGAN	138	75	1.50	112.50	1831	B H T:
			STAR TOYOYA/NISSAN editing service/parts report from the corrections Dave gave me.						
			138	MIKE CORRIGAN		13.00	975.00		
			INTSER Service Dept Analysis				23.00	1,975.00	
08/31/13	08/02/13	6 39	MIKE CORRIGAN	138	75	2.00	150.00	1834	B H T:
			Scanned STAR, Koufakis Realty, STAR Auto Body, etc. from years 2010, 2011, and 2012 to DOT for the client Michael Koufakis.						
08/31/13	08/05/13	6 39	MIKE CORRIGAN	138	75	1.00	75.00	4237	B H T:
			Finished Scanning Tax Reports for Michael Koufackis.						
08/31/13	08/08/13	6 39	MIKE CORRIGAN	138	75	1.00	75.00	4234	B H T:

14 Oct 2013 19:48				DWIP SORT ON CLIENT ID			5267 /	PAGE: 82	

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VOYNOW_024620